

**INDIANA TAX COURT**

Cases Transmitted

Week of 6/26/17

Name: Co-Alliance, LLP v. Ind. Dept. of State Revenue  
Case No. 49T10-1706-TA-00011  
Date Filed: 6/27/17  
Attorneys: Randal J. Kaltenmark, Ziaaddin Mollabashy  
Type of Tax: Sales & Use – Taxpayer, who manufactures fertilizer, challenges whether it is engaged in agricultural production and therefore entitled to an exemption from sales/use tax under Indiana Code 6-2.5-5-1 and 2. It also challenges the propriety of the statistical sample used by the Department to calculate its proposed assessments.